

1 +Waganakising Odawak Statute _____
2 Governmental Accounting Office
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6 **SECTION I. PURPOSE**
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8 The purpose of is to create the Governmental Accounting Office to provide the
9 financial and accounting services for the Tribe.
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12 **SECTION II. DEFINITIONS**
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14 **A.** “*Chief Financial Officer*” or “*CFO*” means the person employed as the Chief
15 Financial Officer under the authority of the Tribal Council.
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17 **B.** “*Constitution*” or “*Tribal Constitution*” means the Constitution of the Little
18 Traverse Bay Bands of Odawa Indians as adopted on February 1, 2005, and any
19 amendments thereto.
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21 **C.** “*LTBB*” or “*Tribe*” means Little Traverse Bay Bands of Odawa Indians.
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23 **D.** “*Tribal Council*” means the Legislative Branch of the Little Traverse Bay Bands
24 of Odawa Indians.
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27 **SECTION III. CREATION OF THE OFFICE**
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29 **A.** Pursuant to Article VII (D) (17) of the Tribal Constitution the Tribal Council shall
30 have the power to: “Establish and maintain governmental office for the Little Traverse
31 Bay Bands of Odawa Indians”.
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33 **B.** The Tribal Council hereby creates and establishes the Governmental
34 Accounting Office to serve Little Traverse Bay Bands of Odawa Indians financial
35 and accounting needs.

Governmental Account Office posted to legislative Calendar 11/20/10

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SECTION IV.

The Governmental Accounting Office shall be under the exclusive authority and supervision of the Tribal Council. The Chief Financial Officer shall report directly to Tribal Council or its designee.

SECTION V. AUTHORITY AND DUTIES

A. The Office will have the authority to conduct internal audits in accordance with Generally Accepted Auditing Standards for internal audits to the extent that such standards are not in conflict with the Constitution or laws of the Tribe.

B. The Office shall have the authority to request information and documents from any Tribal Governmental Branch, Prosecutor’s Office, Election Board including departments, boards, commissions, committees and businesses of the Tribe as it relates to the finances and accounting of the Tribe.

C. The Office shall have the following duties under the direction of the Chief Financial Officer:

- 1.** Assist the Tribal Council and Tribal Treasurer with fiduciary duties in accordance with the Constitution.

- 2.** Assist each of the governmental branches of government; Legislative, Executive, and Judiciary along with the Prosecutor’s office and Election Board with developing budgets in accordance with the budget formulation statute and assist Tribal Council in evaluating such budgets.

- 3.** Assist Tribal Council in appropriating funds in accordance with the Constitution.

- 1 **4.** Assist Tribal Council with raising of revenue in accordance with the
2 Constitution.
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- 4 **5.** Assist Tribal Council in the development of policies for receiving grants,
5 donations or any other funding in accordance with the Constitution.
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- 7 **6.** Assist Tribal Council with enacting an annual budget for upcoming fiscal
8 years.
- 9
- 10 **7.** Assist Tribal Council in identifying all funding sources.
- 11
- 12 **8.** Prepare an annual report as mandated by the Constitution for distribution
13 at the annual meeting that includes all appropriations of operating funds and
14 Tribal enterprises by department showing how the funds were spent and profit and
15 loss statements where applicable.
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- 17 **9.** Evaluate the programs, expenditures, and audits of the government and
18 businesses of the Tribe and advise the Tribal Council on methods to make the
19 government more efficient, effective, and responsive to the needs of the Tribal
20 Citizens.
- 21
- 22 **10.** Prescribe additional auditing standards and financial practices as
23 necessary to be presented for approval by the Tribal Council.
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- 25 **11.** Assist the Tribal Council with the development of spending priorities.
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- 27 **12.** Perform financial functions for the Tribe such as payroll, accounts
28 payable, revenue receipts, general ledger maintenance, cash management
29 activities, bank reconciliations, and monitoring of grant activities and grants
30 requirements.
- 31
- 32 **13.** Perform financial functions for the Tribal non-gaming enterprises and
33 Tribally Chartered Corporations as directed by Tribal Council such as payroll,
34 accounts payable, revenue receipts, general ledger maintenance, cash
35 management activities, bank reconciliations, and monitoring of grant activities

1 and grants requirements.

2
3 **14.** Prescribe additional auditing standards and financial practices as
4 necessary to be presented for approval by the Tribal Council.

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6 **15.** Assist Tribal Council in approving an Independent Auditor for the
7 annual audit of Tribal accounts.

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9 **16.** Assist Tribal Council in developing policies that meet acceptable
10 auditing standards.

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12 **17.** Additional duties as directed by Tribal Council.

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15 **SECTION VI. STAFFING**

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17 The Office shall begin operations with current staff of the account department, as
18 appropriate.

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21 **SECTION VII. APPROPRIATIONS AUTHORIZED**

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23 Any current appropriations for the accounting department, as appropriate, shall be
24 used to implement this Statute.

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27 **SECTION VIII. SEVERABILITY**

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29 If any section, subsection, paragraph, sentence, phrase or portion of this Statute is,
30 for any reason, held invalid or unconstitutional by any court of competent jurisdiction,
31 such portion shall be deemed a separate, distinct and independent provision and such
32 holding shall not affect the validity of the remaining portions thereof.

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35 **SECTION IX. EFFECTIVE DATE**

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Effective upon signature of the Executive or 30 days from Tribal Council approval which ever comes first or if the Executive vetoes the legislation, then upon Tribal Council override of the veto.

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